



STATE BOARD OF EQUALIZATION  
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Fourth District, Los Angeles

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State Controller, Sacramento

August 26, 2002

**TO COUNTY ASSESSORS AND INTERESTED PARTIES:**

JAMES E. SPEED  
Executive Director

No. 2002/057

**REORGANIZATION**

Effective August 1, 2002, the Board's Property Taxes Department and Special Taxes Department were consolidated. This consolidation will form the ***Property and Special Taxes Department***.

***David J. Gau, Deputy Director***, will head the newly formed department. Mr. Gau's telephone number is (916) 445-1516. The names, telephone numbers and responsibilities of the six divisions in the department are as follows:

***Assessment Policy and Standards Division\* – Vacant, Chief*** (916) 445-4982

Develops property tax assessment policies, procedures, and informational materials, i.e., *Letters To Assessors, the Assessors' Handbook*, and proposed property tax rules; certifies appraisers for property tax purposes, conducts appraisal training courses and workshops, and maintains training records; reviews exemption claim applications; gathers and disseminates data regarding changes in control of legal entities (LEOP); and prepares and maintains maps of tax-rate areas (TASS).

***County Property Tax Division – Charles Knudsen, Chief*** (916) 324-5827

Conducts periodic Assessment Practices Surveys of local assessment programs; administers the State's Timber Yield Tax program.

***Environmental Fees Division – Stephen Rudd, Chief*** (916) 322-9534

Develops and implements policies, programs, and procedures relating to the Hazardous Substances Tax Law, the Ballast Water Management Fee, and Occupational Lead Poisoning Prevention Fee.

***Excise Taxes Division – Dennis Maciel, Chief*** (916) 327-3276

Develops and implements policies, programs, and procedures relating to the Alcoholic Beverage Tax, Cigarette and Tobacco Products Tax, Energy Resources Surcharge, Emergency Telephone Users Surcharge, Tax on Insurers, California Integrated Waste Management Fee, California Tire Recycling Fee, and Natural Gas Surcharge program.

***Fuel Taxes Division – Edward King, Chief*** (916) 322-9669

Develops and implements policies, programs, and procedures relating to the Motor Vehicle Fuel Tax, Diesel Fuel Tax, Use Fuel Tax, International Fuel Tax Agreement (IFTA), Oil Spill Prevention and Administration Fee, Oil Spill Response Fee, Childhood Lead Program, and the Underground Storage Tank Maintenance Fee.

\*Formerly Policy, Planning, and Standards Division

***Valuation Division – Harold Hale, Chief***

(916) 322-2323

Prepares value indicators and recommendations for consideration by the Board in its annual assessment of privately owned public utilities and railroads and allocates the assessed values among the counties where the properties are physically located. Annually values and assesses Private Railroad Cars operating in California.

If you have any questions, feel free to contact us for assistance.

Sincerely,

/s/ James E. Speed

James E. Speed  
Executive Director

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